



First Nations Tax Commission  
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Kamloops Indian Band in the Province of British Columbia,

***Kamloops Indian Band Annual Expenditure Law, 2009***

Dated at Kamloops, British Columbia this 4th day of June, 2009.

On behalf of the First Nations Tax Commission

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C.T. (Manny) Jules – Chief Commissioner  
First Nations Tax Commission



**KAMLOOPS INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2009**

WHEREAS:

- A. Pursuant to Section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the Kamloops Indian Band has enacted Assessment Law, Property Taxation Law, respecting taxation for local purposes on reserve; and
- C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Kamloops Indian Band duly enacts as follows:

- 1. This Law may be cited as the *Kamloops Indian Band Annual Expenditure Law, 2009*.

- 2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the Kamloops Indian Band Assessment Law, 2008;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Kamloops Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“Taxation Law” means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1 and ending March 31 are attached as Schedules A - H to this Law.
4. This Law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in Schedule I are approved as expenditures as set out in the annual budget.
6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedules A - H.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding section 10 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the *Act*.
9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.
10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
12. The Schedules attached to this Law form part of and are an integral part of this Law.
13. This Law comes into force and effect on the later of May 28, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2009,  
at Kamloops, in the Province of British Columbia.

A quorum of Council consists of (5) members of Council.

\_\_\_\_\_  
**Chief, Shane Gottfriedson**

  
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**Councillor, Evelyn Camille**

  
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**Councillor, Kevin Jules**

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**Councillor, Connie Leonard**

  
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**Councillor, Dave Manuel**

  
\_\_\_\_\_  
**Councillor, Harry Paul Jr.**

  
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**Councillor, Fred Seymour**

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**Councillor, Vicki Manuel**

## SCHEDULE A

Region 1

### KIB GENERAL – ANNUAL BUDGET

General Government Expenditures	
General Administrative	\$211,491.82
Wages - Regular	\$82,191.20
Wages - Overtime	\$2,585.55
Benefits - WCB	\$622.53
Benefits - EI	\$1,794.95
Benefits - Health	\$3,311.62
Benefits - Pension	\$3,377.77
Travel	\$2,691.00
Training	\$2,608.50
Fees & Licenses	\$500.00
Telephone	\$2,200.00
Vehicle Insurance	\$2,400.00
Staff Recognition	\$900.00
Foor/Catering	\$2,976.00
Workshop Tenants Association	\$2,500.00
Legal Fees	\$18,681.00
Assessment Appeal Hearings	\$12,000.00
Bylaw Development	\$24,000.00
Office Supplies	\$3,500.00
Computer Maintenance	\$2,500.00
Vehicle - R&M	\$10,000.00
Equip Acq - Computer	\$5,000.00
Office Rent	\$15,630.00
Advertising	\$3,473.00
TFR to Gen Rev	\$1,462,003.71
Protection Services	
Firefighting	\$300,000.00
Railway Crossing Mntce	\$2,300.00
Transportation	
City Transit	\$21,316.00
Fiscal Services	
Other Debt Charges	\$2,000.00
Rebates	\$38,824.00
BCA	\$21,691.04
Other Services	
Utilities - Hydro	\$24,000.00
Contract Services	\$4,500.00
Transfer to D&M	\$600,675.27
Environment Health Services	
Prof Fees - Env Assessment	\$11,000.00

Recreation and Cultural Services  
Powwow Materials & Supplies

\$10,000.00

Sub-Total	\$2,915,244.96
Budget	
Contingency	\$21,149.19
HOG/ADG	\$21,785.00
Special Tax	\$0.00
Expense	

<b>Total Budget</b>	<b>\$2,958,179.15</b>
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Property Tax	\$2,071,294.05
Revenue	
Other	\$886,885.10
Revenue	
Special Tax	\$0.00
Revenue	

<b>Total Revenue</b>	<b>\$2,958,179.15</b>
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Balance	\$0.00
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**SCHEDULE B**

Region 2

**SAGE MEADOWS – ANNUAL BUDGET**

**General Government Expenditures**

General Administrative	\$4,468.97
TFR to KIB GEN	\$13,616.38
Protection Services	
Firefighting	\$1,808.00
Fiscal Services	
Rebates	\$330.00
BCA	\$383.45
Other Services	
Servicing Agreement	\$8,355.96

Sub-Total	\$28,962.76
Budget	
Contingency	\$446.89
HOG/ADG	\$15,280.00
Special Tax	\$0.00
Expense	

**Total Budget**            **\$44,689.65**

Property Tax	\$44,423.65
Revenue	
Other	\$266.00
Revenue	
Special Tax	\$0.00
Revenue	

**Total Revenue**            **\$44,689.65**

Balance                    **\$0.00**

**SCHEDULE C**

Region 3

**G&M / LEONARD ESTATES – ANNUAL BUDGET**

**General Government Expenditures**

General Administrative	\$12,966.50
TFR to KIB GEN	\$11,997.13
Protection Services	
Firefighting	\$24,074.00
Fiscal Services	
Other Debt Charges	\$500.00
Rebates	\$951.00
BCA	\$1,102.30
Other Services	
Servicing Agreement	\$20,464.44

Sub-Total                   \$72,055.37

Budget

Contingency               \$1,296.65

HOG/ADG                   \$56,313.00

Special Tax                 \$0.00

Expense

**Total Budget            \$129,665.02**

Property Tax               \$127,831.02

Revenue

Other                       \$1,834.00

Revenue

Special Tax                 \$0.00

Revenue

**Total Revenue           \$129,665.02**

**Balance                   \$0.00**



**SCHEDULE D**

Region 4

**TAGISH – ANNUAL BUDGET**

**General Government Expenditures**

Executive and Legislative	\$63,791.56
General Administrative	\$11,202.61
Protection Services	
Firefighting	\$1,591.00
Other Protective Services	\$150.00
Fiscal Services	
Rebates	\$833.00
BCA	\$1,091.65
Other Services	
Servicing Agreement	\$32,245.99

Sub-Total	\$110,905.81
Budget	
Contingency	\$1,120.26
HOG/ADG	\$0.00
Special Tax	\$0.00
Expense	

**Total Budget**            **\$112,026.07**

Property Tax	\$112,026.07
Revenue	
Other	\$0.00
Revenue	
Special Tax	\$0.00
Revenue	

**Total Revenue**            **\$112,026.07**

**Balance**                    **\$0.00**

**SCHEDULE E**

Region 5

**SILVER SAGE – ANNUAL BUDGET**

**General Government Expenditures**

General Administrative	\$4,217.31
TFR to KIB GEN	\$13,816.10
Protection Services	
Firefighting	\$4,832.00
Fiscal Services	
Rebates	\$417.00
BCA	\$351.83
Other Services	
Servicing Agreement	\$9,161.40

Sub-Total	\$32,795.64
Budget	
Contingency	\$421.73
HOG/ADG	\$8,955.68
Special Tax	\$0.00
Expense	

**Total Budget**            **\$42,173.05**

Property Tax	\$40,963.05
Revenue	
Other	\$1,210.00
Revenue	
Special Tax	\$0.00
Revenue	

**Total Revenue**            **\$42,173.05**

**Balance**                    **\$0.00**

**SCHEDULE F**

Region 6

**PAUL LAKE – ANNUAL BUDGET**

**PAUL LAKE**

General Government Expenditures		
General Administrative		\$15,171.57
TFR to KIB GEN		\$62,346.95
Fiscal Services		
Other Debt Charges		\$201.00
Rebates		\$1,540.00
BCA		\$1,359.26
Other Services		
Servicing Agreement		\$32,217.75
Sub-Total	\$112,836.53	
Budget		
Contingency	\$1,517.16	
HOG/ADG	\$37,362.00	
Special Tax	\$0.00	
Expense		
<b>Total Budget</b>	<b>\$151,715.69</b>	
Property Tax	\$149,997.69	
Revenue		
Other	\$1,718.00	
Revenue		
Special Tax	\$0.00	
Revenue		
<b>Total Revenue</b>	<b>\$151,715.69</b>	
Balance	<b>\$0.00</b>	

**SCHEDULE G**

Region 7

**SUN RIVERS – ANNUAL BUDGET**

**General Government Expenditures**

General Administrative	\$168,149.53
TFR to KIB GEN	\$645,044.20
Protection Services	
Firefighting	\$183,848.00
Other Protective Services	\$500.00
Environment Health Services	
Garbage Waste Collection and Disposal	\$35,000.00
Garbage Fee	\$2,500.00
Fiscal Services	
Other Debt Charges	\$680.00
Rebates	\$44,375.00
BCA	\$13,443.35
Other Services	
Servicing Agreement	\$392,090.23

Sub-Total                      \$1,485,630.31

Budget

Contingency                      \$16,814.95

HOG/ADG                      \$179,050.00

Special Tax                      \$0.00

Expense

**Total Budget                      \$1,681,495.26**

Property Tax                      \$1,575,460.26

Revenue

Other                      \$106,035.00

Revenue

Special Tax                      \$0.00

Revenue

**Total Revenue                      \$1,681,495.26**

Balance                      \$0.00

**SCHEDULE H**

Region 8

**7 MILE – ANNUAL BUDGET**

General Government Expenditures	
General Administrative	\$5,117.15
TFR to KIB GEN	\$28,241.50
Protection Services	
Firefighting	\$1,591.00
Other Protective Services	\$150.00
Fiscal Services	
BCA	\$720.39
Other Services	
Servicing Agreement	\$14,839.73
Sub-Total	\$50,659.77
Budget	
Contingency	\$511.71
HOG/ADG	\$0.00
Special Tax	\$0.00
Expense	
<b>Total Budget</b>	<b>\$51,171.48</b>
Property Tax	\$51,171.48
Revenue	
Other	\$0.00
Revenue	
Special Tax	\$0.00
Revenue	
<b>Total</b>	
<b>Revenue</b>	<b>\$51,171.48</b>
Balance	<b>\$0.00</b>

**SCHEDULE I**  
**ANNUAL GRANTS**

1. The following home owner grants are approved: \$570.00
2. The following [need-based/senior citizen/disability] grants are approved: \$845.00